

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
CIRCUIT CITY STORES, INC., <u>et al.</u> , ¹	:	Case No. 08-35653-KRH
Debtors.	:	(Jointly Administered)
	:	
	:	
	:	

**SIXTH AND FINAL APPLICATION OF ARSENE TAXAND
FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS COUNSEL
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM APRIL 28, 2010 THROUGH THE OCTOBER 31, 2010**

TO: THE HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

Pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), Arsene Taxand (“Arsene” or “Applicant”) hereby files this Seventh and Final Application of Arsene Taxand for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors for the Period from April 28, 2010 through October 31, 2010 (the “Final Application”). By this Application, Arsene seeks (i) interim approval of compensation in the amount of \$49,221.23 for the period May 1, 2010 through October 31, 2010 (the “Current Interim Period”); (ii) final approval of compensation in the amount of \$49,221.23 for the period April 28, 2010 through October 31, 2010 (the “Final Period”); and (iii), and payment of the unpaid portion of fees and expenses for the Current

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

Interim Period in the aggregate amount of \$14,430.06. In support of this Application, Arsene respectfully represents as follows:

Background

1. On November 10, 2008 (the "Petition Date"), the Debtors filed their voluntary Chapter 11 petitions for relief, thereby commencing the above-captioned cases.
2. On November 12, 2008, the Office of the U.S. Trustee appointed the Official Committee of Unsecured Creditors (the "Committee") in these cases pursuant to Sections 1102(a) and 1102(b)(1). On November 13, 2008, the Committee was amended by the U.S. Trustee. On November 18, 2008, the Committee voted to retain Pachulski Stang Ziehl & Jones LLP as lead counsel in these matters.
3. On December 9, 2008, the Court entered its Order under 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation (the "Administrative Order") [Docket #830]. The Administrative Order authorized all professionals and members of the Unsecured Creditors' Committee (the "Professionals") to serve a monthly fee request ("the "Monthly Fee Request"), pursuant to the procedures specified therein. If no objections are made within twenty (20) days after service of a Monthly Fee Request for which compensation is sought, then the Debtor is authorized to pay the Professional eighty-five percent (85%) of the requested fees and one hundred percent (100%) of the requested expenses.
4. As reflected on the Court's docket as of June, 30, 2010 (Docket #7943), the employment of Arsene as special French tax counsel to the Committee has been authorized retroactive to April 28, 2010.
5. On August 9, 2010, the Debtors and Committee filed the *Modified Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and*

Debtors in Possession and Its Official Committee of Creditors Holding General Unsecured Claims (the “Second Amended Joint Plan”)

6. On September 14, 2010, the Court confirmed the Second Amended Joint Plan (the “Plan Confirmation”). The effective date of the Modified Second Amended Joint Plan was November 1, 2010 (the “Plan Effective Date”).

7. This Final Application is submitted pursuant to Article IX of the Second Amended Joint Plan [Docket No. 8252] and page 26 of the *Findings of Fact, Conclusions of Law and Order Confirming Modified Second Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors in Possession and its Official Committee of Creditors Holding General Unsecured Claims* [Docket No. 8555] (the “Confirmation Order”). Pursuant to the Confirmation Order, final fee applications must be filed no later than forty-five (45) days after the Effective Date. Accordingly, this Final Application is timely filed.

8. All services for which Arsene requests compensation were performed for or on behalf of the Committee.

9. Except as set forth herein, Arsene has received no payment and no promises for payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Final Application.

10. Pursuant to Rule 2016(b) of the Federal Rules of Bankruptcy Procedure, there is no agreement or understanding between Arsene and any other person other than the partners of Arsene for the sharing of compensation to be received for services rendered in this case. Arsene did not receive a retainer in this case.

Jurisdiction and Venue

11. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§157 and 1334. This matter is a core proceeding pursuant to 11 U.S.C. § 157(b)(2)(A). Venue of these cases and this matter is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicate for the relief requested herein is 11 U.S.C. §§ 328, 330 and 331.

Relief Requested

12. By this Application, Arsene seeks an interim allowance of compensation in the amount of \$57,907.35 (which amount represents 100% of fees incurred during the Current Interim Period) for a total allowed amount of \$57,907.35.

13. Arsene has been paid a total of \$43,477.29 on account of its first, second, third, fourth, fifth, and sixth fee applications, and monthly fee requests from May 1, 2010 through October 30, 2010. Accordingly, by this Final Application, Arsene seeks payment of the unpaid amount of \$14,430.06. More specifically:

(a) Arsene's monthly fee statement for the period May 1, 2010 – May 31, 2010 sought an allowance of \$20,344.09 for professional services rendered. Arsene has received a total of \$20,344.09 from the Debtor, which represents 85% of the amount due for services rendered for this time period.

(b) Arsene's monthly fee statement for the period June 1, 2010 – June 30, 2010 sought an allowance of \$10,398.30 for professional services rendered. Arsene has received a total of \$10,398.30 from the Debtor, which represents 85% of the amount due for services rendered for this time period.

(c) Arsene's monthly fee statement for the period July 1, 2010 – July 31, 2010 sought an allowance of \$3,076.25 for professional services rendered. Arsene has received a total

of \$3,076.25 from the Debtor, which represents 85% of the amount due for services rendered for this time period.

(d) Arsene's monthly fee statement for the period August 1, 2010 – August 31, 2010 sought an allowance of \$6,181.50 for professional services rendered. Arsene has received a total of \$6,181.50 from the Debtor, which represents 85% of the amount due for services rendered for this time period.

(e) Arsene's monthly fee statement for the period September 1, 2010 – September 30, 2010 sought an allowance of \$3,477.15 for professional services rendered. Arsene has received a total of \$3,477.15 from the Debtor, which represents 85% of the amount due for services rendered for this time period.

(f) For the period October 1, 2010 through October 31, 2010, Arsene has incurred fees for professional services rendered in the amount of \$5,743.94. Arsene has submitted a monthly fee statement, but has not yet been paid for fees incurred during this time period.

16. Annexed hereto as **Exhibit A** is a chart indicating the name of each attorney who has worked on this case in the Current Interim Period, the summary of services performed during the Current Interim Period, the time expended by each professional, his or her title, hourly rate, and fees charged.

17. All of the professional services rendered by Arsene for which compensation is requested were rendered solely in connection with this case and on behalf of the Committee. The services performed were necessary to the administration of these cases and were beneficial to the Committee at the time such services were rendered. All services were performed in a

reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed.

18. The compensation requested is consistent with the nature and extent of the services rendered during the Current Interim Period, the size and complexity of this case, the time, labor and special expertise brought to bear on the questions presented, and other related factors. The compensation charged is reasonable based on rates charged by comparably skilled practitioners in this and other firms in non-bankruptcy cases. As such, Arsene submits that the compensation sought is reasonable within the meaning of Sections 330 and 331 of the Bankruptcy Code.

19. Arsene has assigned attorneys to tasks commensurate with their level of experience, and has avoided the unnecessary duplication of services rendered which required independent judgment and decision-making. Arsene requests no compensation for services which represent charges normally associated with the Firm's overhead.

20. As set forth in the attached exhibits, Arsene rendered 114.45 hours of professional services during the Current Interim Period.

Fee Statements

21. The fee statements for the Current Interim Period are attached hereto as **Exhibits D, E, F, G, H and J**, respectively. Arsene incorporates these interim fee applications as though they were fully set forth herein. These statements contain daily time logs describing the time spent by each attorney during the Current Interim Period. To the best of Arsene's knowledge, this Application complies with Sections 330 and 331 of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the Eastern District of Virginia (the "Local Rules").

22. Arsene's time reports are initially handwritten or typed by the attorney or paralegal performing the described services. The time reports are organized on a daily basis. Arsene is particularly sensitive to issues of "lumping," and unless time was spent in one time frame on a variety of different matters for a particular client, separate time entries are set forth in the time reports. Arsene's charges for its professional services are based upon the time, nature, extent and value of such services and the cost of comparable services other than in a case under the Bankruptcy Code.

Summary of Services Rendered

23. The names of the partners and associates of Arsene who have rendered professional services in this case during the Interim Period are set forth in the attached **Exhibit A**.

24. Arsene, by and through the above-named persons, has prepared and assisted in the preparation of various pending motions and orders submitted to the Court for consideration, advised the Debtors on a regular basis with respect to various matters in connection with this case, and performed all necessary professional services which are described and narrated in detail below.

30. The nature of work performed by the Arsene attorneys during the Current Interim Period is fully set forth in **Exhibits A** attached hereto. The hourly rates being charged are Arsene's normal hourly rates for work of this character. The reasonable value of the services rendered by Arsene to the Debtors during the Current Interim Period is \$57,907.35.

31. In accordance with the factors enumerated in Section 330 of the Bankruptcy Code, it is respectfully submitted that the amount requested by Arsene is fair and reasonable given (a) the complexity of this case, (b) the time expended, (c) the nature and extent of the

services rendered, (d) the value of such services, and (e) the costs of comparable services other than in a case under this title. Moreover, Arsene has reviewed the requirements of the Local Rules and believes that this Application complies with such rules.

Applicable Legal Standard

32. The Bankruptcy Code sets forth the legal standards for awarding compensation to professionals. The format for fee applications is set forth in the Compensation Guidelines for Professionals in the United States Bankruptcy Court for the Eastern District of Virginia (the “Guidelines”).

33. Under section 330 of the Bankruptcy Code, the Court may award counsel to the Committee reasonable compensation for actual, necessary services rendered by such attorneys and paraprofessionals employed by such attorneys based on the nature, extent and value of the services rendered, time spent on such services and the cost of comparable services other than in a bankruptcy case.

34. Under the “lodestar” approach, the Court should consider the number of hours of service reasonably devoted to the case multiplied by the attorney’s reasonable rates. Courts frequently consider the specific “lodestar” factors enumerated in Johnson v. Georgia Highway Express, Inc., 488 F.2d 714 (5th Cir. 1974). These lodestar tests were adopted by the Fourth Circuit in Barber v. Kimbrells, Inc., 577 F.2d 216, 226 (4th Cir.), cert. denied, 439 U.S. 934 (1978), and in Anderson v. Morris, 658 F.2d 246, 249 (4th Cir. 1981), where the Fourth Circuit held that the District Court should employ the lodestar approach, and then adjust the fee on the basis of the remaining Johnson factors in the case. The following are the Johnson factors:

- (a) the time and labor required
- (b) the novelty and difficulty of the questions;
- (c) the skill requisite to perform the legal service properly;

- (d) the preclusion of other employment by the attorney due to acceptance of the case; the customary fee;
- (e) whether the fee is fixed or contingent; time limitations imposed by the client or the circumstances;
- (f) the amount involved and the results obtained;
- (g) the experience, reputation and ability of the attorneys;
- (h) the “undesirability” of the case;
- (i) the nature and length of the professional relationship with the client; and
- (j) awards in similar cases.

Johnson, 488 F.2d at 717-719; Barber, 577 F.2d at 226, n.28; Anderson, 658 F.2d at 248, n.2.

35. Arsene believes that the services rendered to the Committee were necessary and reasonable in view of the Committee’s obligations in this case and the scope and nature of the matters in which the Committee was involved to competently represent the Committee.

Certification Pursuant to Section 504 of the Bankruptcy Code

36. The Certification of Nicolas Jacquot, submitted pursuant to section 504 of the Bankruptcy Code, is attached hereto as **Exhibit B**.

Conclusion

WHEREFORE, Arsene submits this Application for (i) interim approval of compensation in the amount of \$49,221.23 for the period May 1, 2010 through October 31, 2010; (ii) final approval of compensation in the amount of \$49,221.23 for the period April 28, 2010 through October 31, 2010; and (iii), and payment of the unpaid portion of fees and expenses for the Current Interim Period in the aggregate amount of \$14,430.06. Arsene respectfully requests that the court enter an Order

substantially in the form attached hereto as **Exhibit C** approving the compensation requested herein, and granting such other further relief as the Court deems appropriate.

Dated: December 14, 2010

ARSENE TAXAND

By


/s/ Nicolas Jacquot

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Counsel for the Official Committee of
Unsecured Creditors

Filed This 16th Day of December 2010

By: CIRCUIT CITY STORES, INC.
LIQUIDATING TRUST

By: /s/ Paula S. Beran

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Counsel for the Circuit City Stores, Inc.
Liquidating Trust

EXHIBIT A

Statement of Professional Services Rendered Through
Canada/ French tax issues 05/31/2010

DATE	Professional Name (*)	Title	Services performed	Hours	Rate €	Rate \$	Amount €	Amount \$
03/05/10	NMI	Manager	Analysis of the provided documents	1.00	330 €	\$405.21	330.00 €	\$405.21
04/05/10	N/A	Partner	Introductory conference call with Ash Gupta (Gowlings), Jeff Pomerantz (PSZ), Robert Feinstein (PSZ)	1.00	520 €	\$638.51	520.00 €	\$638.51
04/05/10	NMI	Manager	Introductory conference call with Ash Gupta (Gowlings), Jeff Pomerantz (PSZ), Robert Feinstein (PSZ)	1.00	330 €	\$405.21	330.00 €	\$405.21
04/05/10	NMI	Manager	Analysis of the documents provided by Blair Willey (Odier)	5.00	330 €	\$405.21	1 650.00 €	\$2 026.04
04/05/10	N/A	Partner	Analysis of the documents provided by Blair Willey (Odier)	2.00	520 €	\$638.51	1 040.00 €	\$1 277.02
06/05/10	N/A	Partner	Preparation for May, 7th conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	0.50	520 €	\$638.51	260.00 €	\$319.25
06/05/10	NMI	Manager	Preparation for May, 7th call and conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	1.00	330 €	\$405.21	330.00 €	\$405.21
07/05/10	N/A	Partner	Conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	0.75	520 €	\$638.51	390.00 €	\$478.88
07/05/10	NMI	Manager	Conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	0.75	330 €	\$405.21	247.50 €	\$303.91
12/05/10	NMI	Manager	Analysis of the documents provided by Bertrand Jouanneau (Gide Loyrette Nouel)	5.00	330 €	\$405.21	1 650.00 €	\$2 026.04
17/05/10	N/A	Partner	Researches regarding the legal status of judicially dissolved	2.50	520 €	\$638.51	1 300.00 €	\$1 596.27
17/05/10	NMI	Manager	Analysis of the documents provided by Bertrand Jouanneau (Gide Loyrette Nouel)	3.00	330 €	\$405.21	990.00 €	\$1 215.62
18/05/10	N/A	Partner	Researches regarding the possible ways to dissolve a judicially dissolved entity	2.00	520 €	\$638.51	1 040.00 €	\$1 277.02
18/05/10	NMI	Manager	Anonymous telephone call to the Commercial Court of	0.25	330 €	\$405.21	82.50 €	\$101.30
18/05/10	NMI	Manager	Researches regarding the tax consequences of a judicial	2.50	330 €	\$405.21	825.00 €	\$1 013.02
20/05/10	NMI	Manager	Draft memo of the French tax issues	1.00	330 €	\$405.21	330.00 €	\$405.21
21/05/10	NMI	Manager	Draft memo of the French tax issues	1.00	330 €	\$405.21	330.00 €	\$405.21
25/05/10	NMI	Manager	Draft memo of the French tax issues	2.50	330 €	\$405.21	825.00 €	\$1 013.02
26/05/10	N/A	Partner	Additional researches regarding the possible tax issues in case of a judicial liquidation	3.00	520 €	\$638.51	1 560.00 €	\$1 915.52
26/05/10	NMI	Manager	Preparation of the telephone conference with Ash Gupta (PSZ), Robert Feinstein (PSZ), David Abadir (PSZ), Jeff Pomerantz (PSZ)	2.00	330 €	\$405.21	660.00 €	\$810.41
26/05/10	NMI	Manager	Conference call with Ash Gupta (PSZ), Robert Feinstein (PSZ), David Abadir (PSZ), Jeff Pomerantz (PSZ)	0.50	330 €	\$405.21	165.00 €	\$202.60
26/05/10	N/A	Partner	Conference call with Ash Gupta (PSZ), Robert Feinstein (PSZ), David Abadir (PSZ), Jeff Pomerantz (PSZ)	0.50	520 €	\$638.51	260.00 €	\$319.25
27/05/10	NMI	Manager	Draft memo of the French tax issues	2.00	330 €	\$405.21	660.00 €	\$810.41
27/05/10	NMI	Manager	Researches regarding the tax risks regarding the eventual	1.50	330 €	\$405.21	495.00 €	\$607.81
27/05/10	NMI	Manager	Researches regarding the taxation of the eventual liquidation	2.00	330 €	\$405.21	660.00 €	\$810.41
28/05/10	N/A	Partner	Researches regarding the taxation of the eventual debt waiver	0.50	520 €	\$638.51	260.00 €	\$319.25
28/05/10	NMI	Manager	Phone call to Pontose Commercial Court's clerk's office	0.40	330 €	\$405.21	132.00 €	\$162.08
28/05/10	NMI	Manager	Draft request of the liquidation accounts	1.50	330 €	\$405.21	495.00 €	\$607.81
28/05/10	NMI	Manager	Draft memo of the French tax issues	2.00	330 €	\$405.21	660.00 €	\$810.41
31/05/10	NMI	Manager	Draft memo of the French tax issues	1.50	330 €	\$405.21	495.00 €	\$607.81
31/05/10	N/A	Partner	Draft memo of the French tax issues	1.00	520 €	\$638.51	520.00 €	\$638.51
Task code total				50.15			19 491.00 €	\$23 934.23

NMI Nikolaj Milbradt
N/A Nicolas Jacquot

06/30/2010

Statement of Professional Services Rendered Through
Canada/ French tax Issues

DATE	Professional Name (*)	Title	Services performed	Hours	Rate €	Rate \$	Amount €	Amount \$
01/06/10	NMI	Manager	Draft memo of the French tax issues	2.50	330 €	\$427.65	825.00 €	\$1 069.12
02/06/10	NMI	Manager	Draft memo of the French tax issues	4.00	330 €	\$427.65	1 320.00 €	\$1 710.59
03/06/10	NJA	Partner	Draft memo of the French tax issues	3.50	520 €	\$673.87	1 820.00 €	\$2 358.54
03/06/10	NMI	Manager	Researches regarding the taxation of the eventual liquidation boni	2.50	330 €	\$427.65	825.00 €	\$1 069.12
03/06/10	NMI	Manager	Researches regarding the taxation of the eventual debt waiver	1.00	330 €	\$427.65	330.00 €	\$427.65
03/06/10	NMI	Manager	Draft memo of the French tax issues	3.00	330 €	\$427.65	990.00 €	\$1 282.94
04/06/10	NJA	Partner	Draft memo of the French tax issues	3.50	520 €	\$673.87	1 820.00 €	\$2 358.54
04/06/10	NMI	Manager	Draft memo of the French tax issues	2.00	330 €	\$427.65	660.00 €	\$855.29
29/06/10	NJA	Partner	Conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), John A Morris (PSZ), Ash Gupta (Gowlings), David Cohen (Gowlings)	1.00	520 €	\$673.87	520.00 €	\$673.87
29/06/10	NMI	Manager	Conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), John A Morris (PSZ), Ash Gupta (Gowlings), David Cohen (Gowlings)	1.00	330 €	\$427.65	330.00 €	\$427.65
Task code total				24.00			9 440.00 €	\$12 233.30

* NMI
NJA

Nikolaj Milbradt
Nicolas Jacquot

07/31/2010

Statement of Professional Services Rendered Through
Canada/ French tax issues

DATE	Professional Name (*)	Title	Services performed	Hours	Rate €	Rate \$	Amount €	Amount \$
05/07/10	NIA	Partner	Call with Stadden, Arps, Slate, Meagher & Flom LLP (Paris) (Philippe Derouin)	0.50	520 €	\$661.49	260,00 €	\$330.75
07/07/10	NIA	Partner	E mail to Jeff Pomerantz (PSZJ)	0.25	520 €	\$661.49	130,00 €	\$165.37
15/07/10	NIA	Partner	Preparation of the conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.00	520 €	\$661.49	520,00 €	\$661.49
15/07/10	NMI	Manager	Preparation of the conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	2.00	330 €	\$419.79	660,00 €	\$839.59
15/07/10	NIA	Partner	Conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.50	520 €	\$661.49	780,00 €	\$992.24
15/07/10	NMI	Manager	Conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.50	330 €	\$419.79	495,00 €	\$629.69
Task code total				6.75			2 845,00 €	\$3 619.12

* NMI Nikolaj Milbradt
NIA Nicolas Jacquot

08/31/2010

Statement of Professional Services Rendered Through
Canada/ French tax issues

DATE	Professional Name (*)	Title	Services performed	Hours	Rate €	Rate \$	Amount €	Amount \$
25/08/10	NIA	Partner	Analysis of the documents sent by Philippe Derouin (Skadden) (draft decision of the sole shareholder of Intertan France SNC) and of the possibility that the Intertan France SNC shares held by Intertan Canada have been cancelled due to the judicial liquidation	2.50	520 €	\$710.16	1 300,00 €	\$1 775,41
25/08/10	NMI	Manager	Analysis of the documents sent by Philippe Derouin (Skadden) (draft decision of the sole shareholder of Intertan France SNC) and of the possibility that the Intertan France SNC shares held by Intertan Canada have been cancelled due to the judicial liquidation	1.50	330 €	\$450.68	495,00 €	\$676,02
26/08/10	NIA	Partner	Call with Ash Gupta (Gowlings)	1.00	520 €	\$710.16	520,00 €	\$710,16
30/08/10	NIA	Partner	Call with Philippe Derouin (Skadden), Siamak Mostafavi (Allen&Overy), Guillaume Giliard (Gide), and Bertrand Jouanneau (Gide)	1.50	520 €	\$710.16	780,00 €	\$1 065,25
30/08/10	NMI	Manager	Call with Philippe Derouin (Skadden), Siamak Mostafavi (Allen&Overy), Guillaume Giliard (Gide), and Bertrand Jouanneau (Gide)	1.50	330 €	\$450.68	495,00 €	\$676,02
31/08/10	NIA	Partner	Preparation of the conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.00	520 €	\$710.16	520,00 €	\$710,16
31/08/10	NMI	Manager	Preparation of the conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.75	330 €	\$450.68	577,50 €	\$788,69
31/08/10	NIA	Partner	Call with Jeff Pomerantz (PSZJ) and Ash Gupta (Gowlings)	0.75	520 €	\$710.16	390,00 €	\$532,62
31/08/10	NMI	Manager	Call with Jeff Pomerantz (PSZJ) and Ash Gupta (Gowlings)	0.75	330 €	\$450.68	247,50 €	\$338,01
Task code total				12.25			5 325,00 €	\$7 272,35

* NMI Nikolaj Milbradt
NIA Nicolas Jarquon

09/30/2010

Statement of Professional Services Rendered Through
Canada/ French tax issues

DATE	Professional Name (*) Title	Services performed	Hours	Rate €	Rate \$	Amount €	Amount \$
01/09/10	NMI Manager	Preparation of the conference calls with counsels	0.45	330 €	\$460.19	148.50 €	\$207.08
02/09/10	NJA Partner	Conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), Ash Gupta (Gowlings)	0.50	520 €	\$725.14	260.00 €	\$362.57
02/09/10	NJA Partner	Conference call with Philippe Derouin (Skadden), Samak Mostafavi (Allen&Overy), Guillaume Goulard (Gide) and Bertrand Jouanneau (Gide)	0.75	520 €	\$725.14	390.00 €	\$543.86
02/09/10	NJA Partner	Following of e-mail exchanges to Ash Gupta (Gowlings)	0.75	520 €	\$725.14	390.00 €	\$543.86
02/09/10	NMI Manager	Conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), Ash Gupta (Gowlings)	0.50	330 €	\$460.19	165.00 €	\$230.09
02/09/10	NMI Manager	Conference call with Philippe Derouin (Skadden), Samak Mostafavi (Allen&Overy), Guillaume Goulard (Gide) and Bertrand Jouanneau (Gide)	0.75	330 €	\$460.19	247.50 €	\$345.14
02/09/10	NMI Manager	E-mail to Ash Gupta (Gowlings)	1.00	330 €	\$460.19	330.00 €	\$460.19
08/09/10	NMI Manager	Following of e-mail exchanges with Guillaume Goulard (Gide), and Bertrand Jouanneau (Gide)	0.75	330 €	\$460.19	247.50 €	\$345.14
22/09/10	NJA Partner	Conference call with Ash Gupta (Gowlings)	0.50	520 €	\$725.14	260.00 €	\$362.57
22/09/10	NMI Manager	Conference call with Ash Gupta (Gowlings)	0.50	330 €	\$460.19	165.00 €	\$230.09
22/09/10	NMI Manager	E-mail to Ash Gupta (Gowlings)	1.00	330 €	\$460.19	330.00 €	\$460.19
Total code total			7.45			2,933.50 €	\$4,090.77

* NMI Nikolaj Millbradt
NJA Nicolas Jacquot

Statement of Professional Services Rendered Through
Canada/ French tax Issues 10/31/2010

DATE	Professional Name (*)	Title	Services performed	Hours	Rate €	Rate \$	Amount €	Amount \$
13/10/10	NJA	Partner	Review of the draft agreement in respect of the purchase by InterTAN Canada Ltd of the SNC shares held by 587225 Ontario Ltd and e-mail to Ash Gupta and Letitia Ng	0.75	520 €	\$741.26	390.00 €	\$555.95
13/10/10	NMI	Manager	Drafting of the agreement in respect of the purchase by InterTAN Canada Ltd of the remaining SNC shares held by 587225 Ontario Ltd	0.75	330 €	\$470.42	247.50 €	\$352.81
13/10/10	VCA	Senior	Drafting of (i) the agreement in respect of the purchase by InterTAN Canada Ltd of the SNC shares held by 587225 Ontario Ltd and (ii) e-mail to Ash Gupta and Letitia Ng	4.50	260 €	\$370.63	1 170.00 €	\$1 667.84
13/10/10	VCA	Senior	Telephone call to the French Trade and Companies Register regarding the transfer of the remaining SNC shares held by 587225 Ontario Ltd	0.50	260 €	\$370.63	130.00 €	\$185.32
19/10/10	NJA	Partner	Review of the execution copy of the SPA	0.75	520 €	\$741.26	390.00 €	\$555.95
19/10/10	NMI	Manager	Review of the execution copy of the SPA	0.75	330 €	\$470.42	247.50 €	\$352.81
27/10/10	VCA	Senior	Drafting of (i) the final version of the agreement and (ii) of the e-mail to Letitia Ng	2.75	260 €	\$370.63	715.00 €	\$1 019.23
28/10/10	NJA	Partner	Review of the final version of the agreement	1.25	520 €	\$741.26	650.00 €	\$926.58
29/10/10	NJA	Partner	Review of the InterTAN France SNC resolutions prepared by Gide and e-mail to Letitia Ng	1.00	520 €	\$741.26	520.00 €	\$741.26
29/10/10	NMI	Manager	Review of the InterTAN France SNC resolutions prepared by Gide	0.35	330 €	\$470.42	115.50 €	\$164.65
29/10/10	NMI	Manager	Drafting of e-mail to Letitia Ng	0.50	330 €	\$470.42	165.00 €	\$235.21
Task code total				13.85			4 740.50 €	\$6 757.58

*
NMI Nikolaj Milbratt
NJA Nicolas Jacquot
VCA Vincent Carles

EXHIBIT B

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

<hr/> In re: CIRCUIT CITY STORES, INC., <u>et al.</u> , ⁴ Debtors. <hr/>	: : : : : : : : : :	Chapter 11 Case No. 08-35653-KRH (Jointly Administered)
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**CERTIFICATION UNDER GUIDELINES FOR FEES AND
DISBURSEMENTS FOR PROFESSIONALS IN RESPECT
OF SEVENTH AND FINAL APPLICATION OF ARSENE TAXAND
FOR COMPENSATION FOR SERVICES RENDERED
AND REIMBURSEMENT OF EXPENSES
AS COUNSEL TO THE OFFICIAL COMMITTEE OF CREDITORS
FOR THE PERIOD FROM
APRIL 28, 2010 THROUGH OCTOBER 31, 2010**

I, Nicolas Jacquot, hereby certify that:

1. I am a partner with the applicant firm of Arsene Taxand ("Arsene"), French tax counsel to the Official Committee of Unsecured Creditors appointed in above-captioned matter. I submit this certification with respect to Arsene's compliance with the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the "UST Guidelines"), and the Order, Pursuant to Sections 105(a) and 331 of the Bankruptcy Code, Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation for Professionals ("Administrative Order"), and collectively with the Local Guidelines and UST Guidelines, (the "Guidelines.")

⁴ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapasco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

2. This Certification is made in connection with the Seventh and Final Application of Arsene taxand for Compensation for Services Rendered as Counsel to the Official Committee of Creditors (the "Application") for the Period from April 28, 2010 through October 31, 2010 (the "Final Period"), in accordance with the Guidelines.

3. In accordance with 18 U.S.C. § 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the Office of the United States Trustee, with the Debtors, any creditor or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtor.

4. In accordance with Section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof or any person for the division of such compensation as my firm may receive for services rendered in connection with this case, nor will any division or fees prohibited by Section 504 of the Bankruptcy Code be made by me or any partner, counsel or associate of my firm.

5. I certify that: (a) I have read the Application; (b) to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees fall within the Local Guidelines; (c) the fees are billed at rates in accordance with those customarily charged by Arsene and generally accepted by Arsene's clients; and (d) in providing a reimbursable service, Arsene does not make a profit on that service, whether the service is performed by Arsene in-house or through a third party.

6. I certify that Arsene has complied with the provision requiring it to provide the Debtors, on a monthly basis, with a statement of fees and disbursements accrued during the

previous month. Copies of such monthly statements are attached as Exhibits D-I⁵ to the Application.

7. I certify that the Debtors, the United States Trustee for the Eastern District of Virginia, and the Liquidating Trustee are each being provided with a copy of the Application.

Dated: December 14, 2010

ARSENE TAXAND

By


/s/ Nicolas Jacquot

Nicolas Jacquot

32, rue de Monceau

75008 Paris

FRANCE

Telephone: +33 170.388.808

Facsimile: +33 170.388.810

Counsel for the Official Committee of
Unsecured Creditors

⁵ Exhibit G to the Application (the October 2010 monthly fee statement) has been yet submitted to the Debtors for payment, but has not been paid to date, and is accordingly, incorporated into this Final Application.

EXHIBIT C

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:	:	Chapter 11
	:	
CIRCUIT CITY STORES, INC., <u>et al.</u> , ⁶	:	Case No. 08-35653-KRH
	:	(Jointly Administered)
Debtors.	:	
	:	
	:	
	:	

**ORDER APPROVING SEVENTH AND FINAL APPLICATION OF ARSENE TAXAND
FOR COMPENSATION FOR SERVICES
RENDERED AND REIMBURSEMENT OF EXPENSES AS COUNSEL
TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR
THE PERIOD FROM APRIL 28, 2010 THROUGH OCTOBER 31, 2010**

This matter came before the Court upon the *Seventh and Final Application of Arsene Taxand for Compensation for Services Rendered and Reimbursement of Expenses as Counsel to the Official Committee of Unsecured Creditors for the Period From April 28, 2010 through October 31, 2010* (the “Application”); and it appearing to the Court that (i) Arsene Taxand (“Arsene”) provided proper notice of the Application to all necessary parties; (ii) no objections to the Application have been filed; and (iii) the request for compensation and reimbursement of expenses as allowed herein is reasonable, it is hereby ORDERED that:

1. The Application is hereby approved;
2. The request for initial approval of compensation in the amount of \$49,221.23 for the period of May 1, 2010 – October 31, 2010 by Arsene be and hereby is allowed on an initial and final basis;

⁶ The Debtors in these Chapter 11 Cases, along with the last four digits of their respective federal tax identifications numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512).

3. The request for final approval of compensation in the amount of \$49,221.23 for the period of April 28, 2010 through October 31, 2010 by Arsene be and hereby is allowed on a final basis;

4. The amounts sought in the First, Second, Third, Fourth, Fifth and Sixth Interim Applications as approved in the First, Second, Third, Fourth, Fifth and Sixth Application Orders are allowed and approved on a final basis;

5. The Debtor (or Liquidating Trustee as applicable) is authorized and directed to pay Arsene the amount of unpaid compensation allowed herein as an administrative expense.

6. Upon entry the Clerk shall serve by electronic delivery or first class mail, postage prepaid, copies of this Order on the Office of the United States Trustee, the Liquidating Trustee, and Arsene.

ENTERED:

UNITED STATES BANKRUPTCY JUDGE

We ask for this:

Nicolas Jacquot
32, rue de Monceau
75008 Paris
FRANCE
Telephone: +33 170.388.808
Facsimile: +33 170.388.810

Counsel for the Official Committee of Unsecured Creditors

Seen and No Objection:

W. Clarkson McDow, Jr.
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219
804-771-2310

EXHIBIT D

Arsene

Taxand

Nicolas Jacquot
Arsene Taxand
32 rue de Monceau
75008 Paris
FRANCE
Tel. +33 (0)1 70 38 88 00
Dir +33 (0)1 70 38 88 08
Fax. +33 (0)1 70 38 88 10

July 2, 2010

Nicolas Jacquot@arsene-taxand.com

VIA EMAIL

al.siegel@crowehorwath.com

Alfred H. Siegel, Chief
Restructuring Officer
Crowe Horwath
15233 Ventura Blvd., 9th Floor
Sherman Oaks, CA 91403

VIA EMAIL

gregg.galardi@skadden.com

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One Rodney Square
P.O. Box 636
Wilmington, DE 19899

VIA EMAIL

dfoley@mcguirewoods.com

Douglas M. Foley, Esq.
McGuireWoods LLP
One James Center
901 E. Cary Street
Richmond, VA 23219

VIA EMAIL

robert.b.van.arsdale@usdoj.gov

Robert B. Van Arsdale, Esq.
Office of the U.S. Trustee
701 E. Broad Street, Suite 4304
Richmond, VA 23219

VIA EMAIL

june.e.turner@usdoj.gov

June E. Turner
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Re: Circuit City Stores, Inc. et al (collectively the "Debtors")
Bankruptcy Case No. 08-35653
Arsene Taxand
Monthly Statement – May 2010

Gentlemen,

Arsene Taxand ("Arsene") submits the annexed statement of fees and expenses for the month of May 2010 (the "Compensation Period") as special French tax counsel for the Official Committee of Unsecured Creditors (the "Committee") in accordance with the *Order Establishing Procedures For Interim Compensation* entered on December 9, 2008 (the "Interim Compensation Order").

Alfred H. Siegel
Gregg M. Galardi, Esq.
Douglas M. Foley, Esq.
Robert B. Van Arsdale, Esq.
June E. Turner
July 2, 2010
Page 2

The time entries for Arsene on this statement cover the period May 3, 2010 through May 31, 2010 in the total amount of \$23,934.23, and consist exclusively of fees. (See Exhibit A for detailed itemization). Pursuant to the Interim Compensation Order, Arsene requests payment from the Debtors in the total amount of \$20,344.09, representing 85% of the total monthly fees (\$23,934.23 x 85%).¹

The charges and expenses incurred by Arsene in this matter are billed in accordance with its existing billing procedures and the rates Arsene charges for the services of its attorneys are the same or lower rates than are charged for professional services rendered in comparable non-bankruptcy related matters. All amounts sought herein are consistent with the Court's approval authorizing the employment of Arsene as special French tax counsel to the Committee retroactive to April 28, 2010, reflected on the Court's docket as of June, 30, 2010 (Docket #7943).

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me.

Very truly yours,



Nicolas Jacquot

Enclosures

Invoice Number: 3037

¹ The Interim Compensation Order requires that 15% of fees be held back (the "Holdback") and for approval of the Holdback to be sought through a formal fee application to be filed with the Court.

Arsene

Tax and

32 rue de Monceau
75008 Paris
FRANCE

July 2, 2010

Re: French Tax issues regarding Circuit City committee representation

Invoice Numb 3037

Statement of Professional Services Rendered Through			05/31/2010			
Canada/ French tax issues			Hours	Rate	Rate	Amount
						Amount
03/05/10	NMI	Analysis of the provided documents	1,00	330,00	405,207	330,00 €
04/05/10	NJA	Introductory conference call with Ash Gupta (Gowlings), Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ)	1,00	520,00	638,508	520,00 €
05/10	NMI	Introductory conference call with Ash Gupta (Gowlings), Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ)	1,00	330,00	405,207	330,00 €
04/05/10	NMI	Analysis of the documents provided by Blair Wiley (Osler)	5,00	330,00	405,207	1 650,00 €
04/05/10	NJA	Analysis of the documents provided by Blair Wiley (Osler)	2,00	520,00	638,508	1 040,00 €
06/05/10	NJA	Preparation for May, 7th conference call with Bertrand JOUANNEAU (Gide Loyrette Nouel)	0,50	520,00	638,508	260,00 €
06/05/10	NMI	Preparation for May, 7th call and conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	1,00	330,00	405,207	330,00 €
07/05/10	NJA	Conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	0,75	520,00	638,508	390,00 €
07/05/10	NMI	Conference call with Bertrand Jouanneau (Gide Loyrette Nouel)	0,75	330,00	405,207	247,50 €
12/05/10	NMI	Analysis of the documents provided by Bertrand Jouanneau (Gide Loyrette Nouel)	5,00	330,00	405,207	1 650,00 €
17/05/10	NJA	Researches regarding the legal status of judicially dissolved entities	2,50	520,00	638,508	1 300,00 €
17/05/10	NMI	Analysis of the documents provided by Bertrand Jouanneau (Gide Loyrette Nouel)	3,00	330,00	405,207	990,00 €
18/05/10	NJA	Researches regarding the possible ways to dissolve a judicially dissolved entity	2,00	520,00	638,508	1 040,00 €
18/05/10	NMI	Anonymous telephone call to the Commercial Court of Pontoise	0,25	330,00	405,207	82,50 €
18/05/10	NMI	Researches regarding the tax consequences of a judicial liquidation	2,50	330,00	405,207	825,00 €
20/05/10	NMI	Draft memo of the French tax issues	1,00	330,00	405,207	330,00 €
21/05/10	NMI	Draft memo of the French tax issues	1,00	330,00	405,207	330,00 €
25/05/10	NMI	Draft memo of the French tax issues	2,50	330,00	405,207	825,00 €
26/05/10	NJA	Additional researches regarding the possible tax issues in case of a judicial liquidation	3,00	520,00	638,508	1 560,00 €
26/05/10	NMI	Preparation of the telephone conference with Ash Gupta (PSZJ), Robert Feinstein (PSZJ), David Abadir (PSZJ), Jeff Pomerantz (PSZJ)	2,00	330,00	405,207	660,00 €
26/05/10	NMI	Conference call with Ash Gupta (PSZJ), Robert Feinstein (PSZJ), David Abadir (PSZJ), Jeff Pomerantz (PSZJ)	0,50	330,00	405,207	165,00 €
26/05/10	NJA	Conference call with Ash Gupta (PSZJ), Robert Feinstein (PSZJ), David Abadir (PSZJ), Jeff Pomerantz (PSZJ)	0,50	520,00	638,508	260,00 €
27/05/10	NMI	Draft memo of the French tax issues	2,00	330,00	405,207	660,00 €
27/05/10	NMI	Researches regarding the tax risks regarding the eventual debt waiver	1,50	330,00	405,207	495,00 €
27/05/10	NMI	Researches regarding the taxation of the eventual liquidation bond	2,00	330,00	405,207	660,00 €
28/05/10	NJA	Researches regarding the taxation of the eventual debt waiver	0,50	520,00	638,508	260,00 €
28/05/10	NMI	Phone call to Pontoise Commercial Court's clerk's office	0,40	330,00	405,207	132,00 €
28/05/10	NMI	Draft request of the liquidation accounts	1,50	330,00	405,207	495,00 €
28/05/10	NMI	Draft memo of the French tax issues	2,00	330,00	405,207	660,00 €
31/05/10	NMI	Draft memo of the French tax issues	1,50	330,00	405,207	495,00 €
31/05/10	NJA	Draft memo of the French tax issues	1,00	520,00	638,508	520,00 €
Task code total			50,15			19 492,00 €
						\$23 934,23

4

Arsene

Taxand

32, rue de Monceau - 75008 Paris
Tél : +33 1 70 38 88 00 - Fax +33 1 70 38 88 10
www.arsene-taxand.com

OCUCCCS INC PACHULSKI STANG ZIEHL & JONE
10100 Santa Monica Boulevard, 11th

CA 90067 LOS ANGELES
ETATS UNIS D'AMERIQUE

The 06/30/2010

INVOICE

Invoice number : 3 037

For services rendered in tax matters

Fees :	16 568,20 €
Exclusive of tax. :	16 568,20 €
V.A.T. ¹ :	0,00 €
Total :	16 568,20 €

1 Article 259-1 of the CGI and article 44 of VAT directive 2006/112/EC

This statement is payable upon receipt (Article 2 of law N°92-1442 of December 31st, 1992).
Payable by wire to CIC Courbevoie la Défense 11, place de la Défense 92400 Courbevoie
Bank 30066 - Agency 10451 - Account 00010692401 - Key: 70
IBAN : FR76 3006 6104 5100 0106 9240 170
BIC : CMCIFRPP

VAT N°FR51451609606

In accordance with Article 33 of Ordinance N°86-1243 of December 1st, 1986, late payment of this statement may result in late payment penalties at 1.5 time the legal interest rate of the current year. These penalties are payable only after no reply has been received 15 days following formal notification.

EXHIBIT E

Arsene

Tax and

Nicolas Jacquot
Arsene Taxand
32 rue de Monceau
75008 Paris
FRANCE
Tel: +33 (0)1 70 38 88 00
Dir: +33 (0)1 70 38 88 08
Fax: +33 (0)1 70 38 88 10

July 19, 2010

Nicolas.Jacquot@arsene-taxand.com

VIA EMAIL

al.siegel@crowehorwath.com

Alfred H. Siegel, Chief
Restructuring Officer
Crowe Horwath
15233 Ventura Blvd., 9th Floor
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Richmond, VA 23219

VIA EMAIL

june.e.turner@usdoj.gov

June E. Turner
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Re: **Circuit City Stores, Inc. et al (collectively the "Debtors")**
Bankruptcy Case No. 08-35653
Arsene Taxand
Monthly Statement – June 2010

Gentlemen,

Arsene Taxand ("Arsene") submits the annexed statement of fees and expenses for the month of June 2010 (the "Compensation Period") as special French tax counsel for the Official Committee of Unsecured Creditors (the "Committee") in accordance with the *Order Establishing Procedures For Interim Compensation* entered on December 9, 2008 (the "Interim Compensation Order").

Alfred H. Siegel
Gregg M. Galardi, Esq.
Douglas M. Foley, Esq.
Robert B. Van Arsedale, Esq.
June E. Turner
July 2, 2010
Page 2

The time entries for Arsene on this statement cover the period June 1, 2010 through June 30, 2010 in the total amount of \$12,233.30, and consist exclusively of fees. (See Exhibit A for detailed itemization). Pursuant to the Interim Compensation Order, Arsene requests payment from the Debtors in the total amount of \$10,398.30, representing 85% of the total monthly fees ($\$12,233.30 \times 85\%$).¹

The charges and expenses incurred by Arsene in this matter are billed in accordance with its existing billing procedures and the rates Arsene charges for the services of its attorneys are the same or lower rates than are charged for professional services rendered in comparable non-bankruptcy related matters. All amounts sought herein are consistent with the Court's approval authorizing the employment of Arsene as special French tax counsel to the Committee retroactive to April 28, 2010, reflected on the Court's docket as of June, 30, 2010 (Docket #7943).

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me.

Very truly yours,


Nicolas Jacquot

Enclosures

Invoice Number : 3106

¹ The Interim Compensation Order requires that 15% of fees be held back (the "Holdback") and for approval of the Holdback to be sought through a formal fee application to be filed with the Court.

Arsene

Tax and

32 rue de Monceau
75008 Paris
FRANCE

July 19, 2010

Re: French Tax issues regarding Circuit City committee representation

Invoice Number 3106

Statement of Professional Services Rendered Through		06/30/2010		
Canada/ French tax issues		Hours	Rate	Amount
01/06/10	NMI Draft memo of the French tax Issues	2,50	427,65 €	\$1 069,12
02/06/10	NMI Draft memo of the French tax Issues	4,00	427,65 €	\$1 710,59
03/06/10	NJA Draft memo of the French tax Issues	3,50	673,87 €	\$2 358,54
03/06/10	NMI Researches regarding the taxation of the eventual liquidation bond	2,50	427,65 €	\$1 069,12
03/06/10	NMI Researches regarding the taxation of the eventual debt waiver	1,00	427,65 €	\$427,65
03/06/10	NMI Draft memo of the French tax Issues	3,00	427,65 €	\$1 282,94
04/06/10	NJA Draft memo of the French tax Issues	3,50	673,87 €	\$2 358,54
04/06/10	NMI Draft memo of the French tax Issues	2,00	427,65 €	\$855,29
29/06/10	NJA Conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), John A.Morris (PSZJ), Ash Gupta (Gowlings), David Cohen (Gowlings)	1,00	673,87 €	\$673,87
29/06/10	NMI Conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), John A.Morris (PSZJ), Ash Gupta (Gowlings), David Cohen (Gowlings)	1,00	427,65 €	\$427,65
Task code total		24,00		\$12 233,30

Arsene
Taxand

32, rue de Monceau - 75008 Paris
Tél. : +33 1 70 38 88 00 - Fax +33 1 70 38 88 10
www.arsene-taxand.com

OCUCCCS INC PACHULSKI STANG ZIEHL & JONE
10100 Santa Monica Boulevard, 11th

CA 90067 LOS ANGELES
ETATS UNIS D'AMERIQUE

Le 19 juillet 2010

NOTE D'HONORAIRES

Numéro de facture : 3 106

Pour services rendus en matière fiscale

Honoraires	13 475,16 €
Total H.T. :	13 475,16 €
T.V.A. à 19,6%:	0,00 €
Total T.T.C. :	13 475,16 €

Tva due par le preneur application de l'article 259-1 du CGI et article 44 de la directive Tva 2006-112 CE

Sans escompte (Article 2 de la loi N° 92-1442 du 31 décembre 1992)
Elle peut être réglée par chèque à l'ordre de : **ARSENE TAXAND**
ou par virement auprès de : CIC Courbevoie la Défense 11, place de la Défense 92400 Courbevoie
RIB : 30066 – 10451 – 00010692401 – 70 IBAN : FR76 3006 6104 5100 0106 9240 170
BIC : CMCIFRPP

N° de TVA FR 51451609606

Règlement comptant à réception.

Conformément à l'article 33 de l'ordonnance N°86-1243 du 1^{er} décembre 1986, le paiement tardif de la présente note d'honoraires pourra entraîner l'application de pénalités de retard d'un montant correspondant à l'application d'une fois et demie le taux d'intérêt légal de l'année en cours.

Ces pénalités ne seront exigibles qu'après mise en demeure restée sans effet pendant trente jours.

EXHIBIT F

Arsene

Taxand

Nicolas Jacquot
Arsene Taxand
32 rue de Monceau
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August 30, 2010

Nicolas.Jacquot@arsene-taxand.com

VIA EMAIL

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Richmond, VA 23219

VIA EMAIL

june.e.turner@usdoj.gov

June E. Turner
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Re: Circuit City Stores, Inc. et al (collectively the "Debtors")
Bankruptcy Case No. 08-35653
Arsene Taxand
Monthly Statement – July 2010

Gentlemen,

Arsene Taxand ("Arsene") submits the annexed statement of fees and expenses for the month of July 2010 (the "Compensation Period") as special French tax counsel for the Official Committee of Unsecured Creditors (the "Committee") in accordance with the *Order Establishing Procedures For Interim Compensation* entered on December 9, 2008 (the "Interim Compensation Order").

Alfred H. Siegel
Gregg M. Galardi, Esq.
Douglas M. Foley, Esq.
Robert B. Van Arsdale, Esq.
June E. Turner
July 2, 2010
Page 2

The time entries for Arsene on this statement cover the period July 1, 2010 through July 31, 2010 in the total amount of \$3,619.12, and consist exclusively of fees. (See Exhibit A for detailed itemization). Pursuant to the Interim Compensation Order, Arsene requests payment from the Debtors in the total amount of \$3,076.25, representing 85% of the total monthly fees ($\$3,619.12 \times 85\%$).¹

The charges and expenses incurred by Arsene in this matter are billed in accordance with its existing billing procedures and the rates Arsene charges for the services of its attorneys are the same or lower rates than are charged for professional services rendered in comparable non-bankruptcy related matters. All amounts sought herein are consistent with the Court's approval authorizing the employment of Arsene as special French tax counsel to the Committee retroactive to April 28, 2010, reflected on the Court's docket as of June, 30, 2010 (Docket #7943).

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me.

Very truly yours,


Nicolas Jacquot

Enclosures

Invoice Number : 3242

¹ The Interim Compensation Order requires that 15% of fees be held back (the "Holdback") and for approval of the Holdback to be sought through a formal fee application to be filed with the Court.

Invoice Number 324Z

Statement of Professional Services Rendered Through

Canada/ French tax Issues

07/31/2010

		Hours	Rate	Amount
05/07/10	NJA Call with Skadden, Arps, Slate, Meagher & Flom LLP (Paris) (Philippe Derouin)	0.50	661.49 €	\$330.75
07/07/10	NJA E mail to jeff Pomerantz (PSZJ)	0.25	661.49 €	\$165.37
15/07/10	NJA Preparation of the conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.00	661.49 €	\$661.49
15/07/10	NMI Preparation of the conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	2.00	419.79 €	\$839.59
15/07/10	NJA Conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.50	661.49 €	\$992.24
15/07/10	NMI Conference call with Jeff Pomerantz (PSZJ), Robert Feinstein (PSZJ), Ash Gupta (Gowlings)	1.50	419.79 €	\$629.69
Task code total			6.75	\$3 619.12



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10100 Santa Monica Boulevard, 11th

CA 90067 LOS ANGELES
ETATS UNIS D'AMERIQUE

The 08/31/2010

INVOICE

Invoice number : 3 242

For services rendered in tax matters

Fees :	2 418,24 €
Exclusive of tax. :	2 418,24 €
V.A.T. ¹ :	0,00 €
Total :	2 418,24 €

1 Article 259-1 of the CGI and article 44 of VAT directive 2006/112/EC

This statement is payable upon receipt (Article 2 of law N°92-1442 of December 31st, 1992).
Payable by wire to CIC Courbevoie la Défense 11, place de la Défense 92400 Courbevoie
Bank 30066 – Agency 10451 – Account 00010692401 – Key: 70
IBAN : FR76 3006 6104 5100 0106 9240 170
BIC : CMCIFRPP

VAT N°FR51451609606

In accordance with Article 33 of Ordinance N°86-1243 of December 1st, 1986, late payment of this statement may result in late payment penalties at 1.5 time the legal interest rate of the current year. These penalties are payable only after no reply has been received 15 days following formal notification.

EXHIBIT G

Arsene

Taxand

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September 30, 2010

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VIA EMAIL

june.e.turner@usdoj.gov

June E. Turner
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Re: Circuit City Stores, Inc. et al (collectively the "Debtors")
Bankruptcy Case No. 08-35653
Arsene Taxand
Monthly Statement – August 2010

Gentlemen,

Arsene Taxand ("Arsene") submits the annexed statement of fees and expenses for the month of August 2010 (the "Compensation Period") as special French tax counsel for the Official Committee of Unsecured Creditors (the "Committee") in accordance with the *Order Establishing Procedures For Interim Compensation* entered on December 9, 2008 (the "Interim Compensation Order").

Alfred H. Siegel
Gregg M. Galardi, Esq.
Douglas M. Foley, Esq.
Robert B. Van Arsdale, Esq.
June E. Turner
July 2, 2010
Page 2

The time entries for Arsene on this statement cover the period August 1, 2010 through August 31, 2010 in the total amount of \$7,272.35, and consist exclusively of fees. (See Exhibit A for detailed itemization). Pursuant to the Interim Compensation Order, Arsene requests payment from the Debtors in the total amount of \$6,181.50, representing 85% of the total monthly fees ($\$7,272.35 \times 85\%$).¹

The charges and expenses incurred by Arsene in this matter are billed in accordance with its existing billing procedures and the rates Arsene charges for the services of its attorneys are the same or lower rates than are charged for professional services rendered in comparable non-bankruptcy related matters. All amounts sought herein are consistent with the Court's approval authorizing the employment of Arsene as special French tax counsel to the Committee retroactive to April 28, 2010, reflected on the Court's docket as of June, 30, 2010 (Docket #7943).

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me.

Very truly yours,


Nicolas Jacquot

Enclosures

Invoice Number : 3329

¹ The Interim Compensation Order requires that 15% of fees be held back (the "Holdback") and for approval of the Holdback to be sought through a formal fee application to be filed with the Court.

Invoice Number 3329

Statement of Professional Services Rendered Through
Canada/ French tax issues

08/31/2010

		Hours	Rate	Amount
25/08/10	NJA Analysis of the documents sent by Philippe Derouin (Skadden) (draft decision of the sole shareholder of Intertan France SNC) and of the possibility that the Intertan France SNC shares held by Intertan Canada have been cancelled due to the Judicial liquidation	2,50	520,00 €	\$1 775,41
25/08/10	NMI Analysis of the documents sent by Philippe Derouin (Skadden) (draft decision of the sole shareholder of Intertan France SNC) and of the possibility that the Intertan France SNC shares held by Intertan Canada have been cancelled due to the Judicial liquidation	1,50	330,00 €	\$676,02
26/08/10	NJA Call with Ash Gupta (Gowlings)	1,00	520,00 €	\$710,16
30/08/10	NJA Call with Philippe Derouin (Skadden), Siamak Mostafavi (Allen&Overy), Guillaume Gulard (Gide), and Bertrand Jouanneau (Gide)	1,50	520,00 €	\$1 065,25
30/08/10	NMI Call with Philippe Derouin (Skadden), Siamak Mostafavi (Allen&Overy), Guillaume Gulard (Gide), and Bertrand Jouanneau (Gide)	1,50	330,00 €	\$676,02
31/08/10	NJA Preparation of the conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), Ash Gupta (Gowlings)	1,00	520,00 €	\$710,16
31/08/10	NMI Preparation of the conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), Ash Gupta (Gowlings)	1,75	330,00 €	\$788,69
31/08/10	NJA Call with Jeff Pomerantz (PSZ) and Ash Gupta (Gowlings)	0,75	520,00 €	\$532,62
31/08/10	NMI Call with Jeff Pomerantz (PSZ) and Ash Gupta (Gowlings)	0,75	330,00 €	\$338,01

Task code total

12,25

\$7 272,35

Handwritten signature/initials.

Arsene

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ETATS UNIS D'AMERIQUE

The 09/30/2010

INVOICE

Invoice number : 3 329

For services rendered in tax matters

Fees :	5 297,00 €
Exclusive of tax. :	5 297,00 €
V.A.T. ¹ :	0,00 €
Total :	5 297,00 €

1 Article 259-1 of the CGI and article 44 of VAT directive 2006/112/EC

This statement is payable upon receipt (Article 2 of law N°92-1442 of December 31st, 1992).
Payable by wire to CIC Courbevoie la Défense 11, place de la Défense 92400 Courbevoie
Bank 30066 – Agency 10451 – Account 00010692401 – Key: 70
IBAN : FR76 3006 6104 5100 0106 9240 170
BIC : CMCIFRPP

VAT N°FR51451609606

In accordance with Article 33 of Ordinance N°86-1243 of December 1st, 1986, late payment of this statement may result in late payment penalties at 1.5 time the legal interest rate of the current year. These penalties are payable only after no reply has been received 15 days following formal notification.

EXHIBIT H

Arsene

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October 30, 2010

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Richmond, VA 23219

VIA EMAIL

june.e.turner@usdoj.gov

June E. Turner
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Re: **Circuit City Stores, Inc. et al (collectively the "Debtors")**
Bankruptcy Case No. 08-35653
Arsene Taxand
Monthly Statement – September 2010

Gentlemen,

Arsene Taxand ("Arsene") submits the annexed statement of fees and expenses for the month of September 2010 (the "Compensation Period") as special French tax counsel for the Official Committee of Unsecured Creditors (the "Committee") in accordance with the *Order Establishing Procedures For Interim Compensation* entered on December 9, 2008 (the "Interim Compensation Order").

The time entries for Arsene on this statement cover the period September 1, 2010 through September 30, 2010 in the total amount of \$4,090.77, and consist exclusively of fees. (See Exhibit A for detailed itemization). Pursuant to the Interim Compensation Order, Arsene

Alfred H. Siegel
Gregg M. Galardi, Esq.
Douglas M. Foley, Esq.
Robert B. Van Arsdale, Esq.
June E. Turner
July 2, 2010
Page 2

requests payment from the Debtors in the total amount of \$3,477.15, representing 85% of the total monthly fees (\$4,090.77 x 85%).¹

The charges and expenses incurred by Arsene in this matter are billed in accordance with its existing billing procedures and the rates Arsene charges for the services of its attorneys are the same or lower rates than are charged for professional services rendered in comparable non-bankruptcy related matters. All amounts sought herein are consistent with the Court's approval authorizing the employment of Arsene as special French tax counsel to the Committee retroactive to April 28, 2010, reflected on the Court's docket as of June, 30, 2010 (Docket #7943).

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me.

Very truly yours,


Nicolas Jacquot

Enclosures

Invoice Number : 3463

¹ The Interim Compensation Order requires that 15% of fees be held back (the "Holdback") and for approval of the Holdback to be sought through a formal fee application to be filed with the Court.

Invoice Number 3463

Statement of Professional Services Rendered Through

Canada/ French tax issues

		09/30/2010			
		Hours	Rate	Amount	
01/09/10	NMI Preparation of the conference calls with counsels	0,45	\$460,19	\$207,08	
02/09/10	NJA Conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), Ash Gupta (Gowlings)	0,50	\$725,14	\$362,57	
02/09/10	NJA Conference call with Philippe Derouin (Skadden), Siamak Mostafavi (Allen&Overy), Guillaume Goulard (Gide) and Bertrand Jouanneau (Gide)	0,75	\$725,14	\$543,86	
02/09/10	NJA Following of e-mail exchanges to Ash Gupta (Gowlings)	0,75	\$725,14	\$543,86	
02/09/10	NMI Conference call with Jeff Pomerantz (PSZ), Robert Feinstein (PSZ), Ash Gupta (Gowlings)	0,50	\$460,19	\$230,09	
02/09/10	NMI Conference call with Philippe Derouin (Skadden), Siamak Mostafavi (Allen&Overy), Guillaume Goulard (Gide) and Bertrand Jouanneau (Gide)	0,75	\$460,19	\$345,14	
02/09/10	NMI E-mail to Ash Gupta (Gowlings)	1,00	\$460,19	\$460,19	
08/09/10	NMI Following of e-mail exchanges with Guillaume Goulard (Gide), and Bertrand Jouanneau (Gide)	0,75	\$460,19	\$345,14	
22/09/10	NJA Conference call with Ash Gupta (Gowlings)	0,50	\$725,14	\$362,57	
22/09/10	NMI Conference call with Ash Gupta (Gowlings)	0,50	\$460,19	\$230,09	
22/09/10	NMI E-mail to Ash Gupta (Gowlings)	1,00	\$460,19	\$460,19	
Task code total		7,45		\$4 090,77	



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ETATS UNIS D'AMERIQUE

The 10/31/2010

INVOICE

Invoice number : 3 463

For services rendered in tax matters

Fees :	2 444,64 €
Exclusive of tax. :	2 444,64 €
V.A.T.¹:	0,00 €
Total :	2 444,64 €

1 Article 259-1 of the CGI and article 44 of VAT directive 2006/112/EC

This statement is payable upon receipt (Article 2 of law N°92-1442 of December 31st, 1992).
Payable by wire to CIC Courbevoie la Défense 11, place de la Défense 92400 Courbevoie
Bank 30066 – Agency 10451 – Account 00010692401 – Key: 70
IBAN : FR76 3006 6104 5100 0106 9240 170
BIC : CMCIFRPP

VAT N°FR51451609606

In accordance with Article 33 of Ordinance N°86-1243 of December 1st, 1986, late payment of this statement may result in late payment penalties at 1.5 time the legal interest rate of the current year. These penalties are payable only after no reply has been received 15 days following formal notification.

EXHIBIT I

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November 23, 2010

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VIA EMAIL

june.e.turner@usdoj.gov

June E. Turner
Office of the United States Trustee
701 East Broad Street, Suite 4304
Richmond, VA 23219

Re: Circuit City Stores, Inc. et al (collectively the "Debtors")
Bankruptcy Case No. 08-35653
Arsene Taxand
Monthly Statement – October and November 2010

Gentlemen,

Arsene Taxand ("Arsene") submits the annexed statement of fees and expenses for the month of October 2010 (the "Compensation Period") as special French tax counsel for the Official Committee of Unsecured Creditors (the "Committee") in accordance with the Order Establishing Procedures For Interim Compensation entered on December 9, 2008 (the "Interim Compensation Order").

The time entries for Arsene on this statement cover the period October 1, 2010 through October 31, 2010 in the total amount of \$6,757.58, and consist exclusively of fees.

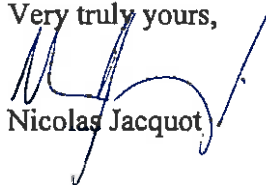
Alfred H. Siegel
Gregg M. Galardi, Esq.
Douglas M. Foley, Esq.
Robert B. Van Arsdale, Esq.
June E. Turner
November 23, 2010
Page 2

(See Exhibit A for detailed itemization). Pursuant to the Interim Compensation Order, Arsene requests payment from the Debtors in the total amount of \$5,743.94, representing 85% of the total monthly fees (\$6,757.58 x 85%).¹

The charges and expenses incurred by Arsene in this matter are billed in accordance with its existing billing procedures and the rates Arsene charges for the services of its attorneys are the same or lower rates than are charged for professional services rendered in comparable non-bankruptcy related matters. All amounts sought herein are consistent with the Court's approval authorizing the employment of Arsene as special French tax counsel to the Committee retroactive to April 28, 2010, reflected on the Court's docket as of June, 30, 2010 (Docket #7943).

If you have any questions or comments regarding the foregoing, please do not hesitate to contact me.

Very truly yours,



Nicolas Jacquot

Enclosures

Invoice Number : 3523

¹ The Interim Compensation Order requires that 15% of fees be held back (the "Holdback") and for approval of the Holdback to be sought through a formal fee application to be filed with the Court.



Invoice Number	3523	Statement of Professional Services Rendered Through Canada/ French tax issues		10/31/2010	Hours	Rate	Amount
13/10/10	NJA	Review of the draft agreement in respect of the purchase by InterTan Canada Ltd of the SNC shares held by 587225 Ontario Ltd and e-mail to Ash Gupta and Letitia Ng			0,75	\$741,26	\$555,95
13/10/10	NMI	Drafting of the agreement in respect of the purchase by InterTan Canada Ltd of the remaining SNC shares held by 587225 Ontario Ltd			0,75	\$470,42	\$352,81
13/10/10	VCA	Drafting of (i) the agreement in respect of the purchase by InterTan Canada Ltd of the SNC shares held by 587225 Ontario Ltd and (ii) e-mail to Ash Gupta and Letitia Ng			4,50	\$370,63	\$1 667,84
13/10/10	VCA	Telephone call to the French Trade and Companies Register regarding the transfer of the remaining SNC shares held by 587225 Ontario Ltd			0,50	\$370,63	\$185,32
19/10/10	NJA	Review of the execution copy of the SPA			0,75	\$741,26	\$555,95
19/10/10	NMI	Review of the execution copy of the SPA			0,75	\$470,42	\$352,81
27/10/10	VCA	Drafting of (i) the final version of the agreement and (ii) of the e-mail to Letitia Ng			2,75	\$370,63	\$1 019,23
28/10/10	NJA	Review of the final version of the agreement			1,25	\$741,26	\$926,58
29/10/10	NJA	Review of the InterTAN France SNC resolutions prepared by Gide and e-mail to Letitia Ng			1,00	\$741,26	\$741,26
29/10/10	NMI	Review of the InterTAN France SNC resolutions prepared by Gide			0,35	\$470,42	\$164,65
29/10/10	NMI	Drafting of e-mail to Letitia Ng			0,50	\$470,42	\$235,21
Task code total					13,85		\$6 757,58

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ETATS UNIS D'AMERIQUE

The 11/23/2010

INVOICE

Invoice number : 3 523

For services rendered in tax matters

Fees :	4 029,42 €
Exclusive of tax. :	4 029,42 €
V.A.T. ¹ :	0,00 €
Total :	4 029,42 €

1 Article 259-1 of the CGI and article 196 of VAT directive 2006/112/EC

This statement is payable upon receipt (Article 2 of law N°92-1442 of December 31st, 1992).
Payable by wire to CIC Courbevoie la Défense 11, place de la Défense 92400 Courbevoie
Bank 30066 – Agency 10451 – Account 00010692401 – Key: 70
IBAN : FR76 3006 6104 5100 0106 9240 170
BIC : CMCIFRPP

VAT N°FR51451609606

In accordance with Article 33 of Ordinance N°86-1243 of December 1st, 1986, late payment of this statement may result in late payment penalties at 1.5 time the legal interest rate of the current year. These penalties are payable only after no reply has been received 15 days following formal notification.